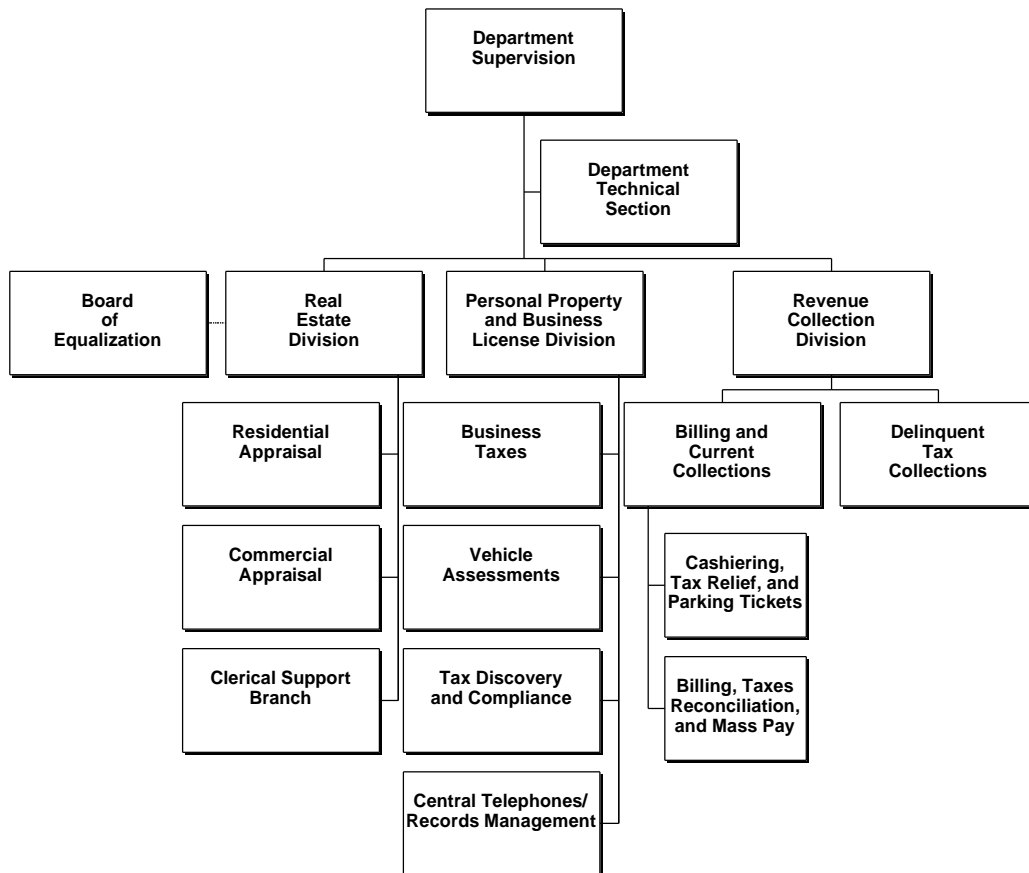


DEPARTMENT OF TAX ADMINISTRATION



DEPARTMENT OF TAX ADMINISTRATION

Agency Position Summary

330 Regular Positions / 330.0 Regular Staff Years

Position Detail Information

DEPARTMENT SUPERVISION

1 Director of Tax Admin.
1 Secretary III
2 Positions
2.0 Staff Years

Department Technical Section

1 Management Analyst IV
1 Management Analyst III
1 Business Analyst II
3 Programmer Analysts III
1 IT Technician II
1 Administrative Aide
1 Account Clerk II
9 Positions
9.0 Staff Years

REAL ESTATE DIVISION

1 Director
2 Assistant Directors
1 Secretary II
1 Secretary I
5 Positions
5.0 Staff Years

Residential Appraisal

6 Supervising Appraisers
7 Senior Appraisers
20 Appraisers
33 Positions
33.0 Staff Years

Commercial Appraisal

5 Supervising Appraisers
19 Senior Appraisers
24 Positions
24.0 Staff Years

Clerical Support Branch

1 Real Estate Records Mgr.
2 Office Service Mgrs. III
4 Office Service Mgrs. I
4 Account Clerks II
2 Supervisory Clerks I
11 Clerical Specialists
3 Account Clerks I
1 Clerk II
28 Positions
28.0 Staff Years

Board of Real Estate

Assessments Equalization

1 Secretary III
1 Position
1.0 Staff Year

PERSONAL PROPERTY AND BUSINESS LICENSE DIVISION

1 Director
1 Assistant Director
1 Management Analyst II
1 Secretary II
1 Secretary I
5 Positions
5.0 Staff Years

Tax Discovery and Compliance

1 Management Analyst III
5 Auditors III
2 Auditors II
2 Management Analysts II
1 Accountant II
12 Business Tax
Specialists II
2 Supervisory Clerks
22 Account Clerks II
1 Account Clerk I
8 Clerical Specialists
56 Positions
56.0 Staff Years

Central Telephones and Records Management

1 Management Analyst II
4 Office Service Managers I
1 Supervisory Clerk
33 Account Clerks II
5 Clerks II
1 Mail Clerk I
45 Positions
45.0 Staff Years

Business Taxes

1 Accountant II
1 Office Service Manager I
12 Account Clerks II
14 Positions
14.0 Staff Years

Vehicle Assessments

1 Chief of Administrative Services
1 Office Service Manager I
2 Supervisory Clerks
2 Account Clerks I
1 Clerical Specialist
16 Clerk Typists II
23 Positions
23.0 Staff Years

REVENUE COLLECTION DIVISION

1 Director
1 Assistant Director
1 Secretary II
1 Secretary I
4 Positions
4.0 Staff Years

Cashiering, Tax Relief, & Parking Tickets

1 Accountant III
1 Accountant II
2 Office Service Managers I
16 Account Clerks II
1 Account Clerk I
1 Clerical Specialist
22 Positions
22.0 Staff Years

Billing, Taxes Reconciliation, & Mass Pay

1 Management Analyst III
1 Management Analyst II
1 Accountant II
2 Accounting Technicians
1 Office Service Manager I
8 Account Clerks II
2 Account Clerks I
16 Positions
16.0 Staff Years

Delinquent Tax Collections

1 Management Analyst III
2 Management Analysts II
3 Accounting Technicians
6 Supervisory Clerks
31 Account Clerks II
43 Positions
43.0 Staff Years

DEPARTMENT OF TAX ADMINISTRATION

AGENCY MISSION

To assess, levy and collect all real and tangible personal property, business license, and other miscellaneous taxes according to State statutes and County ordinances; to ensure the assessments are uniform and equitable so that each property owner carries his or her fair share of the tax burden; to maintain current collection rates and ensure all delinquent taxes are collected; to ensure that all firms and individuals engaged in business activities are properly licensed; to administer tax relief programs in a manner that ensures all eligible residents receive proper benefits; to properly administer the State Income Tax and other State and County programs as required; and to ensure that all departmental programs are administered with the highest quality of customer service.

AGENCY SUMMARY

Category	FY 1999 Actual	FY 2000 Adopted Budget Plan	FY 2000 Revised Budget Plan	FY 2001 Advertised Budget Plan	FY 2001 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	336/ 336	336/ 336	330/ 330	330/ 330	330/ 330
Expenditures:					
Personnel Services	\$12,702,770	\$14,008,633	\$13,423,730	\$14,055,027	\$14,406,402
Operating Expenses	3,976,735	3,593,375	4,152,155	4,103,172	4,156,637
Capital Equipment	175,740	0	52,470	196,344	196,344
Subtotal	\$16,855,245	\$17,602,008	\$17,628,355	\$18,354,543	\$18,759,383
Less:					
Recovered Costs	(\$3,362)	(\$8,091)	(\$1,200)	(\$3,363)	(\$3,363)
Total Expenditures	\$16,851,883	\$17,593,917	\$17,627,155	\$18,351,180	\$18,756,020
Income:					
State Reimbursement	\$2,014,182	\$2,063,405	\$2,103,749	\$2,164,706	\$2,191,559
Land Use Assessment					
Application Fee	1,294	700	700	1,000	1,000
State Shared Retirement	57,912	60,443	63,217	64,748	65,933
Total Income	\$2,073,388	\$2,124,548	\$2,167,666	\$2,230,454	\$2,258,492
Net Cost to the County	\$14,778,495	\$15,469,369	\$15,459,489	\$16,120,726	\$16,497,528

SUMMARY BY COST CENTER

Category	FY 1999 Actual	FY 2000 Adopted Budget Plan	FY 2000 Revised Budget Plan	FY 2001 Advertised Budget Plan	FY 2001 Adopted Budget Plan
Department Supervision	\$1,500,102	\$1,084,075	\$1,604,665	\$1,482,924	\$1,499,143
Real Estate Division	4,450,758	4,917,490	4,710,295	4,906,951	5,031,513
Personal Property and Business License Division	4,776,503	5,453,150	5,080,507	5,423,660	5,557,529
Revenue Collection Division	6,124,520	6,139,202	6,231,688	6,537,645	6,667,835
Total Expenditures	\$16,851,883	\$17,593,917	\$17,627,155	\$18,351,180	\$18,756,020

DEPARTMENT OF TAX ADMINISTRATION

Board of Supervisors' Adjustments

The following funding adjustments reflect all changes to the FY 2001 Advertised Budget Plan, as approved by the Board of Supervisors on April 24, 2000:

- The 2.5 percent cost-of-living/market rate adjustment approved by the Board of Supervisors, and previously held in reserve, has been spread to County agencies and funds. This action results in an increase of \$351,375 to the Department of Tax Administration.
- An increase of \$53,465 in Operating Expenses, including \$48,465 to support the partial year cost of the United States Postal Service rate increase from \$0.33 to \$0.34 effective January, 2001, and \$5,000 to support the increase in the mileage reimbursement rate from \$0.27 per mile to \$0.29 per mile.

The following funding adjustments reflect all approved changes to the FY 2000 Revised Budget Plan from January 1, 2000 through April 17, 2000. Included are all adjustments made as part of the FY 2000 Third Quarter Review:

- Net savings of \$392,785 primarily in Personnel Services are associated with the Close Management Initiatives program. These savings are now available for reinvestment in other County initiatives.

County Executive Proposed FY 2001 Advertised Budget Plan



Agency Overview

The Department of Tax Administration (DTA) is responsible for both the assessing and collecting of local taxes. The Department was created in FY 1995 through merger of the Revenue Collection Division of the Office of Finance with the Office of Assessments. This combination has created processing efficiencies, and more importantly, enhanced service provided to citizens by affording "one stop shopping" on matters pertaining to taxes. In FY 2001, DTA will continue to expand alternative means for taxpayers to conduct business with the agency. Payment of taxes, and requests to update tax accounts, appeal assessments, and to prorate taxes are processed via secure transactions accessible from the Department's web site (www.co.fairfax.va.us/dta). The number of citizens taking advantage of customer-friendly payment methods such as e-checks, credit card payment via internet, credit card payment via phone, and a pay-at-bank option is expected to increase 63.8 percent in FY 2000. The recently available Internet options are responsible for 58.9 percent of this increase. E-checks are proving to be particularly popular among the public. They allow for an efficient, paperless processing of payments via the Internet while saving staff-time. The Department's tax systems are being replaced with an updated client server technology. The personal property, business license, delinquent collections, and accounts receivable systems are scheduled to be implemented in 2000. A state of the art cashing system was implemented in 1998.

In FY 2001, the Real Estate Division's workload has increased given the spurt of new construction. It is estimated that 656,000 computer assisted appraisals will be performed in FY 2001. The projected workload necessary to perform these operations will be 14,260 appraisal operations per staff member. It is expected that the agency will handle an estimated 900 administrative appeals and 500 Board of Equalization cases in FY 2001 along with approximately 25 court suits. Reviewing these cases and either making adjustments or defending County assessments is extremely important, albeit time consuming, part of the assessment process. On a base of roughly \$85 billion, even small percentage swings in assessment changes can have a major revenue impact for the County. Therefore, it is incumbent upon staff to exercise high quality, professional judgement in the initial appraisal, and spend the requisite time reexamining and defending the assessment during these proceedings. In this area, the Internet has proven beneficial in terms of staff time savings, as well as the efficient provision of customer service. Taxpayers may now research their real estate assessment via DTA's web site.

DEPARTMENT OF TAX ADMINISTRATION

Appeals and questions may be forwarded to the Department via Internet e-mail. Tax forms and information about tax ordinances, including revitalization, are available at DTA's web site.

The Russell Index, one measure of equity in real property assessments, is predicted to remain at approximately five percent, which exceeds the established "good" rating of 15 percent. The lower the index, the higher the assessment equity. This helps to provide greater confidence to the public that County assessments are, in fact, uniform and equitable, and helps prevent unnecessary increases in the number of assessment appeals.

The Personal Property and Business License Division oversees the assessment of personal property and license taxes for approximately 951,700 individual and business accounts. Annual personal property tax declarations are not required for citizens whose vehicles have previously been registered with the County. DTA advises taxpayers annually by letter of the property items for which the County has a record, and these in turn will generate a tax bill in the fall. Staff processes account changes on an exception basis. New vehicles and business returns must still be filed with the County. May 1 remains the tax return filing deadline. This process results in fewer property returns being filed. It is anticipated that taxpayers will be able to file new vehicle registrations via the Internet beginning in mid-2000. Overall, however, the number of accounts assessed and levied by the Personal Property Division is expected to increase. Additionally, this division processes nearly 48,500 Business, Professional, and Occupational License (BPOL) applications each year and the corresponding BPOL tax that is based on annual gross receipts. This division also administers the Central Telephones, Correspondence, and Central Files for the department, as well as several tax discovery programs.

The Department, in conjunction with the County's Department of Information Technology, implemented the Personal Property Tax Relief Act in tax year 1998. Approximately 35 computer programs were updated to support this effort. Under State law, adjustments can be made to the current and three prior tax years. DTA is still required to determine the value of all motor vehicles, and to compute their liability to determine if the vehicle qualifies for the 12.5 percent reimbursement in 1998, the 27.5 percent reimbursement in 1999, and the 47.5 percent reimbursement in 2000 (i.e., FY 2001).

The Revenue Collection Division has been restructured to serve the citizens in a more efficient and timely manner. Cashiers are now able to provide full service tax assistance including the assessment, levy, and collection of taxes. Staff in this division receive, deposit, and reconcile over 2 million payments, totaling over \$1.4 billion, from current taxes, licenses, invoices, and miscellaneous items. Program TARGET (Tax Administration Revenue Generating Enhancement Team) continues to be successful in collecting delinquent taxes. Aggressive enforcement methods, including wage and bank liens, seizure of checks and property, employing private collection firms, and participation in the State's Debt Setoff Program, are used. Enforcement efforts are anticipated to be further enhanced with the implementation of the new delinquent collections tax system. This division handles all billing programs and also processes tax relief applicants.

In FY 2001, the Department will continue the award winning SMILES program to ensure that the exceptional level of customer service is maintained. DTA continues to utilize technology to allow citizens the capability to conduct business with the agency. The Department's use of the Internet provides a quick and efficient mode for information gathering and payment processing. Credit card payments are now accepted by telephone, or through kiosks located at public libraries. The Automated Information System (AIS) is an interactive computer-voice response service which permits taxpayers the capability to research real property assessments by telephone and to pay taxes by credit card.

The Personal Property and Revenue Collection Divisions will continue in FY 2001 to employ a wide variety of techniques in pursuit of apparent tax evaders. The TARGET program focuses on the discovery, assessment, and collection of taxes from persons evading the County's personal property tax on vehicles, especially vehicles normally garaged in Fairfax County, but with out-of-state license plates. Additionally, audits of businesses are conducted to determine compliance with the business personal property and BPOL taxes. Field discovery activity is also employed to ensure that businesses operating in the County are properly licensed.

DEPARTMENT OF TAX ADMINISTRATION

In pursuit of these program goals, staff utilizes tools such as advanced computer match programs; on-line State DMV and income tax data; cross-matching of assessment databases and other County computer files; cross-matching State sales tax and State ABC lists; extensive field work and street surveys; citizen, police, sheriff, and other staff tips; compliance audits; legal summons notices; and statutory assessments. A great deal of citizen participation in this effort comes through the use of TARGET Hotline, established to facilitate the reporting of apparent tax evaders. Tips may be left, anonymously if preferred, by calling (703) 324-3767, 24 hours per day. Instructions are provided at that number to assist citizens in this effort.

An expanded Central Information Team (CIT) was formed on July 1, 1995 when all referral groups were merged with the CIT. The goal of the expanded CIT is to answer as many calls as possible and to eliminate bouncing a caller from one referral group to another by immediately responding to citizen concerns. The CIT continues to handle approximately 594,900 calls annually involving things such as address changes and the proration of personal property taxes for vehicles being sold or moved out of the County.

The new client server tax system will employ off-the-shelf software with an integrated accounts receivable, personal property, business license, and common taxpayer identification subsystem being developed. Once completed, both the County and consultants will jointly market the developed system to other jurisdictions, thereby seeking an additional return on investment via a royalty agreement. Fairfax County won a National Association of Counties award for this creative contracting option.



Funding Adjustments

The following funding adjustments from the FY 2000 Revised Budget Plan are necessary to support the FY 2001 program:

- An increase of \$362,489 due to the implementation of the new Pay for Performance program in FY 2001. The new system links annual pay increases to employee performance.
- An increase of \$321,638 due to the implementation of the Market Pay Study. As a result of the Study, incumbents in job classes that are found to be one grade below the market will be moved to the appropriate grade and receive a 2.0 percent market adjustment. Incumbents in classes found to be two or more grades below the market will be moved to the appropriate grade and receive a 4.0 percent market adjustment. In addition, funding is held in reserve to provide all employees with a 2.5 percent cost-of-living/market adjustment.
- A net decrease of \$669,232 in Personnel Services primarily due to the transfer of 6/6.0 SYE to the Department of Information Technology in FY 2000 as part of a County Executive position pool redirection, as well as the current grade of existing positions.
- An increase of \$377,129 for Information Technology infrastructure charges based on the agency's historic usage and the Computer Equipment Replacement Fund (CERF) surcharge to provide for the timely replacement of the County's Information Technology infrastructure.
- A net decrease of \$231,981 in Operating Expenses primarily due to the inclusion of a one-time expense of \$125,000 for programming changes required for the Parking Ticket system and unexpended CMI savings of \$92,000 in FY 2000.
- Funding of \$196,344 in Capital Equipment for peripheral hardware necessary to incorporate the SMILES program into the Tax Modernization project. This purchase, for additional printers, OCR readers, and digi classic boards, represents the final hardware requirement for SMILES incorporation into the Tax Modernization project.

DEPARTMENT OF TAX ADMINISTRATION

The following funding adjustments reflect all approved changes in the FY 2000 Revised Budget Plan since passage of the FY 2000 Adopted Budget Plan. Included are all adjustments made as part of the FY 1999 Carryover Review and all other approved changes through December 31, 1999:

- In FY 2000, 6/6.0 SYE positions were transferred to the Department of Information Technology as part of a County Executive pool redirection.
- An increase of \$31,499 due to Information Technology position pay enhancements added as part of the FY 1999 Carryover Review.
- As part of the FY 1999 Carryover Review, \$125,000 in Operating Expenses was added due to unencumbered carryover associated with the programmatic changes required for the Parking Ticket system, \$92,000 in Operating Expenses was added due to unencumbered carryover associated with unexpended Close Management Initiative (CMI) savings, and \$172,649 in Operating Expenses and \$4,875 in Capital Equipment were added due to encumbered carryover.

Cost Center: Department Supervision

GOAL: To administer, supervise and adjudicate the assessment, levy and collection of all taxes that are charged to citizens and businesses of Fairfax County in order to ensure full compliance with the Virginia Constitution, State and County codes and to provide for the funding of the public need as established through the annual budget process.

COST CENTER SUMMARY					
Category	FY 1999 Actual	FY 2000 Adopted Budget Plan	FY 2000 Revised Budget Plan	FY 2001 Advertised Budget Plan	FY 2001 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	12/ 12	12/ 12	11/ 11	11/ 11	11/ 11
Expenditures:					
Personnel Services	\$569,878	\$657,456	\$670,400	\$648,756	\$664,975
Operating Expenses	754,484	426,619	881,795	637,824	637,824
Capital Equipment	175,740	0	52,470	196,344	196,344
Total Expenditures	\$1,500,102	\$1,084,075	\$1,604,665	\$1,482,924	\$1,499,143



Objectives

- To maintain an average assessment-to-sales ratio for real estate of 90 percent as measured by the Virginia Department of Taxation, which indicates compliance with the law to assess at fair market value without over-assessing property.
- To reduce the coefficient of dispersion from 6.8 to 6.0 which indicates a high degree of assessment equity (i.e., like properties and neighborhoods are similarly assessed).
- To maintain an average minimum collection rate of 98.8 percent for Real Estate, Personal Property, and Business, Professional, and Occupational License (BPOL) taxes, with no degradation in statutory compliance, timeliness, or customer satisfaction, in order to show compliance with the law to collect all taxes due and ensure everyone pays their fair share of the tax burden which funds most County programs.

DEPARTMENT OF TAX ADMINISTRATION



Performance Indicators

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 1997 Actual	FY 1998 Actual ¹	FY 1999 Estimate/Actual	FY 2000	FY 2001
Output:					
Real Estate Assessments (\$ in billions) ²	\$70.9	\$72.9	\$75.8 / \$75.8	\$80.6	\$85.5
Amount collected for real estate, personal property, BPOL (\$ in billions)	\$1.229	\$1.277	\$1.329 / \$1.365	\$1.464	\$1.515
Efficiency:					
Cost per \$1,000 dollars assessed	\$0.065	\$0.071	\$0.074 / \$0.071	\$0.071	\$0.067
Cost per \$1,000 dollars collected	\$12.04	\$13.69	\$14.98 / \$14.39	\$14.06	\$14.09
Service Quality:					
Average rating of DTA services by customers ³	NA	3.8	3.8 / 3.8	3.8	3.8
Outcome:					
Assessment/Sales ratio ⁴	91.08%	90.71%	89.2% / NA	85.5%	90.0%
Coefficient of Dispersion ^{4,5}	6.12	6.24	6.50 / NA	6.80	6.00
Average collection rate in all tax categories	97.46%	99.10%	98.92% / 98.88%	98.92%	98.89%

¹ Beginning in FY 1998, business costs include direct costs and fringe benefits. Also beginning in FY 1998, property assessment accuracy for performance indicators will be measured as of the end of the fiscal year. For example, revenue for FY 1998 is based on January 1, 1997 assessments and the accuracy figured is calculated as of June 30, 1998.

² Exonerations, supplemental assessments, tax relief, and public service corporations are not included.

³ This rating is based on a 4.0 scale, with 4.0 being perfect.

⁴ The assessment-to-sales ratio as measured annually by the Virginia Department of Taxation. Actual data for FY 1999 will not be available until April 2000. Revenue for FY 1999 was produced from the 1998 assessments. The quality of those assessments is measured by the State by comparing the 1998 sales back to the January 1, 1998 assessments. Likewise for FY 2000, the 1999 tax year sales are compared back to the January 1, 1999 assessment. That data will not be available until April 2001. The estimated ratio of 90 percent for FY 2001 is based on comparing tax year 2000 assessments to the most recent data available, calendar year 1999 sales.

⁵ A small coefficient of dispersion indicates the universe of assessment-to-sales ratios are grouped relatively closely around the median assessment-to-sale ratio and that the assessment of property is more equitable.

DEPARTMENT OF TAX ADMINISTRATION

Cost Center: Real Estate Division

GOAL: To assess and update all real property in the County in a fair and equitable manner to ensure that each taxpayer bears his/her fair share of the real property tax burden.

COST CENTER SUMMARY					
Category	FY 1999 Actual	FY 2000 Adopted Budget Plan	FY 2000 Revised Budget Plan	FY 2001 Advertised Budget Plan	FY 2001 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	94/ 94	94/ 94	91/ 91	91/ 91	91/ 91
Expenditures:					
Personnel Services	\$4,251,824	\$4,718,404	\$4,500,690	\$4,697,353	\$4,814,787
Operating Expenses	198,934	199,086	209,605	209,598	216,726
Capital Equipment	0	0	0	0	0
Total Expenditures	\$4,450,758	\$4,917,490	\$4,710,295	\$4,906,951	\$5,031,513



Objectives

- To maintain the cost per thousand dollars of Real Estate tax levied at or below \$6.00 and the cost per parcel assessed at or below \$18.48, while maintaining an overall assessment accuracy rate of at least 99 percent as measured by adjustments to assessments as a result of Board of Equalization, Litigation, and Appeal outcomes.



Performance Indicators

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 1997 Actual	FY 1998 Actual	FY 1999 Estimate/Actual	FY 2000	FY 2001
Output:					
Total tax levy	\$873,099,941	\$896,929,853	\$932,447,049/ \$932,447,049	\$991,465,661	\$1,079,918,882
Parcels assessed	312,085	315,782	319,291 / 319,291	323,078	328,000
Efficiency:					
Cost per \$1,000 real estate tax levied ¹	\$4.88	\$5.76	\$6.00 / \$5.76	\$5.75	\$5.59
Cost per parcel assessed ¹	\$13.65	\$16.35	\$17.48 / \$16.88	\$17.66	\$18.43
Service Quality:					
Property assessment accuracy ²	99.70%	99.72%	99.75% / 99.84%	99.75%	99.75%
Outcome:					
Property assessment accuracy ²	99.70%	99.72%	99.75% / 99.84%	99.75%	99.75%

¹ Beginning with FY 1998 Actuals, business costs include direct costs plus fringe benefits.

² Beginning in FY 1998, property assessment accuracy for performance indicators will be measured as of the end of the fiscal year. For example, revenue for FY 1998 is based on January 1, 1997 assessments and the accuracy figure is calculated as of June 30, 1998.

DEPARTMENT OF TAX ADMINISTRATION

Cost Center: Personal Property and Business License Division

GOAL: To establish and maintain an equitable and uniform basis for assessing County ad valorem taxes on personal property; and to administer County licenses, State Income Tax, and all other State and County programs assigned to the Division in accordance with mandated statutes.

COST CENTER SUMMARY					
Category	FY 1999 Actual	FY 2000 Adopted Budget Plan	FY 2000 Revised Budget Plan	FY 2001 Advertised Budget Plan	FY 2001 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	145/ 145	145/ 145	143/ 143	143/ 143	143/ 143
Expenditures:					
Personnel Services	\$4,281,691	\$4,875,746	\$4,604,277	\$4,895,129	\$5,017,507
Operating Expenses	494,812	577,404	476,230	528,531	540,022
Capital Equipment	0	0	0	0	0
Total Expenditures	\$4,776,503	\$5,453,150	\$5,080,507	\$5,423,660	\$5,557,529



Objectives

- To maintain the cost per Personal Property and BPOL dollar levied at or below \$0.01 with no degradation in accuracy as measured by assessments exonerated as a percent of total assessments.
- To reduce the average response time by 1 day, from 7 to 6 days, to return an adjusted tax bill to a business after the taxpayer communicates a change in the tax information he/she originally reported.
- To increase the accuracy of TARGET assessments by reducing the need for clerical adjustments by 0.7 percentage points, from an average of 11.3 percent to 10.6 percent.



Performance Indicators

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 1997 Actual	FY 1998 Actual	FY 1999 Estimate/Actual	FY 2000	FY 2001
Output:					
Total tax levy for Personal Property and BPOL	\$399,040,076	\$421,375,138	\$433,911,085/ \$447,355,631	\$469,112,077	\$501,570,902
Value of Personal Property and BPOL tax bills adjusted	\$21,607,499	\$21,678,998	\$21,242,257/ \$23,393,532	\$23,057,287	\$24,671,297
Value of TARGET assessments corrected	\$893,678	\$662,003	\$630,000 / \$372,416	\$361,287	\$350,000
Efficiency:					
Cost per tax dollar levied	\$0.01	\$0.01	\$0.01 / \$0.01	\$0.01	\$0.01

DEPARTMENT OF TAX ADMINISTRATION

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 1997 Actual	FY 1998 Actual	FY 1999 Estimate/Actual	FY 2000	FY 2001
Corrected TARGET assessments per SYE	NA	86	85 / 84	83	81
TARGET cost per dollar assessed	NA	\$0.03	\$0.03 / \$0.03	\$0.03	\$0.04
Service Quality:					
Exonerations as a percent of total assessments	5.0%	5.0%	5.0% / 5.0%	5.0%	5.0%
Adjusted tax bill response time (in days)	NA	10.0	9.0 / 8.0	7.0	6.0
Percent of TARGET assessments corrected	18.0%	15.0%	14.0% / 12.3%	11.3%	10.6%
Outcome:					
Cost per tax dollar levied	\$0.01	\$0.01	\$0.01 / \$0.01	\$0.01	\$0.01
Reduction in average response time (in days)	NA	NA / NA	(1) / (1)	(1)	(1)
Percentage point change of TARGET assessments corrected	(2.0)	(3.0)	(1.0) / (2.7)	(1.0)	(0.7)

DEPARTMENT OF TAX ADMINISTRATION

Cost Center: Revenue Collection Division

GOAL: To bill and collect taxes while providing quality customer service, in order to maximize General Fund revenue with accountability and minimize the overall tax burden by maintaining low delinquency rates.

AGENCY SUMMARY					
Category	FY 1999 Actual	FY 2000 Adopted Budget Plan	FY 2000 Revised Budget Plan	FY 2001 Advertised Budget Plan	FY 2001 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	85/ 85	85/ 85	85/ 85	85/ 85	85/ 85
Expenditures:					
Personnel Services	\$3,599,377	\$3,757,027	\$3,648,363	\$3,813,789	\$3,909,133
Operating Expenses	2,528,505	2,390,266	2,584,525	2,727,219	2,762,065
Capital Equipment	0	0	0	0	0
Subtotal	\$6,127,882	\$6,147,293	\$6,232,888	\$6,541,008	\$6,671,198
Less:					
Recovered Costs	(\$3,362)	(\$8,091)	(\$1,200)	(\$3,363)	(\$3,363)
Total Expenditures	\$6,124,520	\$6,139,202	\$6,231,688	\$6,537,645	\$6,667,835



Objectives

- To maintain a minimum 99.0 percent collection rate for current year real estate taxes, 96.5 percent for current year personal property taxes, and 98.0 percent for Business, Professional, and Occupational License taxes (BPOL).
- To increase the percentage of outstanding receivables collected from 27 percent to 28 percent, toward a target goal of 40 percent, while maintaining a cost per dollar collected of no more than \$0.15.



Performance Indicators

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 1997 Actual	FY 1998 Actual	FY 1999 Estimate/Actual	FY 2000	FY 2001
Output:					
Current Year Taxes Collected:					
Real Estate	\$871,394,705	\$896,760,625	\$933,487,610/ \$933,542,541	\$990,339,006	\$1,076,928,193
Personal Property	\$319,469,404	\$340,032,388	\$359,920,710/ \$359,957,520	\$385,079,452	\$410,864,679
BPOL	\$64,208,085	\$69,257,482	\$70,868,323/ \$75,017,144	\$79,393,258	\$82,794,426
Delinquent Taxes Collected:					
Real Estate ¹	\$7,893,670	\$7,148,449	\$8,504,239/ \$9,831,905	\$7,354,239	\$6,879,238

DEPARTMENT OF TAX ADMINISTRATION

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 1997 Actual	FY 1998 Actual	FY 1999 Estimate/Actual	FY 2000	FY 2001
Personal Property ¹	\$11,648,282	\$9,703,064	\$10,920,659/ \$7,957,013	\$8,200,559	\$8,200,559
BPOL ²	\$3,619,738	\$836,890	\$100,000/ \$383,908	\$500,000	\$500,000
Efficiency:					
Cost per current dollar collected	\$0.005	\$0.004	\$0.005 / \$0.005	\$0.005	\$0.005
Cost per delinquent dollar collected	\$0.09	\$0.09	\$0.10 / \$0.10	\$0.11	\$0.12
Service Quality:					
Percent of bills deliverable	99.6%	99.2%	99.4% / 99.3%	99.4%	99.4%
Customer Satisfaction Survey ³	NA	3.8	3.8 / 3.8	3.8	3.8
Outcome:					
Percentage of Current Year Taxes Collected:					
Real Estate	99.56%	99.54%	99.56% / 99.51%	99.50%	99.50%
Personal Property	97.28%	97.26%	96.85% / 97.26%	97.30%	97.30%
BPOL	95.53%	98.62%	98.62% / 98.97%	98.50%	98.50%
Percent of delinquent taxes collected	NA	23%	29% / 27%	27%	28%

¹ The amount collected in FY 1998 represents gross collection figures. Refunds resulting from litigation included \$1,700,000 for Real Estate and \$9,549,250 for Personal Property.

² Strong collection rates achieved on FY 1999 BPOL taxes reduced the level of outstanding delinquencies available for collection.

³ This rating is based on a 4.0 scale, with 4.0 being perfect.